

Kentucky Revenue Cabinet



Guidelines for reporting employee wage and tax statement information via Magnetic Media to Kentucky Revenue Cabinet for tax year 2000.

Kentucky Revenue Cabinet follows the SSA TIB-4 (only) specifications for tax year 2000

Note: This is the last year for this publication. The SSA (MMREF-1) specifications will be followed for tax year 2001

Refer to these specifications for the exact Record requirements required by KRC

KRC no longer accepts 9 track reel tape magnetic media



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**KENTUCKY REVENUE CABINET
MAGNETIC MEDIA ANNUAL WAGE REPORTING
REQUIREMENTS AND PROCEDURES
FOR TAX YEAR 2000, DUE JANUARY 31, 2001**

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Revenue Cabinet (KRC) via magnetic media pursuant to 103 KAR 18:050 Section 5. Beginning with Tax Year 1997 KRC adopted the Social Security Administration TIB-4 Specifications. These specifications were updated in October of 1999 to be year 2000 compliant. **KRC will continue using the SSA TIB-4 specifications until the mandated use of the MMREF-1 specifications for year 2001, due 2002.**

ACCEPTABLE MAGNETIC MEDIA:

Although all media listed below are acceptable at present, please notice the list is in priority order of preference.

1. **FTP (File Transfer Protocol)**
2. **3 ½ Diskette**
3. **3480 or 3490 cartridge (only) - note: please label on outside of cartridge which version is being used.**

KRC DOES NOT ACCEPT 9 TRACK REEL TAPES. For filing annual wage and tax statements by File Transfer Protocol (FTP), please visit the KRC Rev Web site at www.state.ky.us/agencies/revenue/revhome.htm and click on *KRC Online TSC Main Page*, *KRC Publications*, and scroll down to *Technical* to look for FTP Specifications, or call Brad Carroll at (502) 564-6033 ext. 4800, for more information regarding FTP filing of W-2 information. For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONE FORMAT FOR DISKETTE REPORTING AND ONE FORMAT FOR CARTRIDGE REPORTING.**

103 KAR 18:050, Section 5 requires any employer who issues more than 250 Forms W-2 annually to utilize an acceptable form of magnetic media. Employers with less than 250 Forms W-2 are **encouraged**, but not required, to utilize magnetic media filing.

GENERAL INFORMATION:

The record format for reporting Kentucky wage and tax data shall be the Code-S Supplemental Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON MAGNETIC MEDIA FILES.** The Kentucky Revenue Cabinet posting software will not recognize lower case letters in a magnetic media report.

TECHNICAL QUESTIONS:

All technical questions concerning preparation should be referred to:

Otis McCreary
Division of Information Technology
Phone - (502) 564-3668 ext. 277
Fax - (502) 564-4206
Email: Otis.McCreary@mail.state.ky.us

Written requests should be mailed to:

Otis McCreary
Division of Information Technology
1266 Perimeter Park
Station 24
Frankfort, KY 40601

EXTERNAL LABELS:

Each magnetic media should be identified with information showing: Employer name, Kentucky Withholding Tax Account Number and the date created. Magnetic media should also contain the density, reel number and volume serial number. Multiple diskettes should be numbered and each diskette must specify the operating system used to generate the diskette file.

INTERNAL LABELS: DO NOT USE INTERNAL LABELS ON 3480 or 3490 CARTRIDGES

KRC cannot process 3480 or 3490 cartridges with Internal Labels.

MAGNETIC MEDIA SHOULD BE SENT TO:

Kentucky Revenue Cabinet
W-2 Magnetic Media Processing
Perimeter Park, Sta. 24
Frankfort, KY 40601

Please include TRANSMITTER REPORT 42A806 (revised 10-00) with each Magnetic Media Submitted. Transmitter Report 42A806 is included at the end of this booklet. Photocopies of the Transmitter Report are acceptable.

Filing Deadline:

Form W-2 magnetic media files should be submitted to the Kentucky Revenue Cabinet by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2000 FILES IS JANUARY 31, 2001

THIS DEADLINE WILL BE STRICTLY ENFORCED.

FILING EXTENSIONS:

Extensions may be granted. Requests for extension to file Magnetic Media should be made prior to the due date. Employers should contact:

Kentucky Revenue Cabinet
Withholding Tax Section
P.O. Box 181, Station #57
Frankfort, KY 40602
Phone: (502) 564-7287
Fax: (502) 564-2041

MAGNETIC MEDIA REQUIREMENTS

Recording density may be 1600 or 6250 characters per inch (CPI). **NO INTERNAL LABELS CAN BE USED.** The Kentucky Revenue Cabinet does not have Bypass Label Processing; therefore, when creating cartridges, you must specify **NO LABEL.**

The magnetic cartridge must be recorded in Extended Binary Coded Decimal Interchange Code (EBCDIC) or in American Standard Code for Information Interchange (ASCII) on 9-channel cartridges. Test tapes are not required but are welcome.

EBCDIC:

When recording in EBCDIC, each logical record on magnetic tape must be a uniform length of 275 characters in length, blocking factor 25, blocksize = 6875. The blocking factor must be consistent throughout the tape report. A short block (less than the standard blocking factor on that tape) is acceptable at the end of a tape file.

Money Fields:

Earnings fields must be:

1. dollars and cents (no dollar signs and no decimal points).
2. right justified.
3. zero filled (lead zeroes, or all zeroes if the amount equals zero).
4. a positive, unsigned figure (A negative amount is an impossible result in any field).

ASCII:

When recording in ASCII, each logical record on magnetic tape must be a uniform length of 275 characters, blocked in multiples of 4, not exceeding a blocking factor of 24, and blocksize not exceeding 6600 positions per block of data.

EXAMPLE:

	RECORD LENGTH		BLOCKING FACTOR		BLOCKSIZE
Minimum	275	X	4	=	1100
	275	X	8	=	2200
	275	X	12	=	3300
	275	X	16	=	4400
	275	X	20	=	5500
Maximum	275	X	24	=	6600

DATA RECORD DESCRIPTIONS

The following is a description of the data records that are used to create magnetic media W-2 Copy A Reports. Use the information below as well the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy A reports via magnetic media.

TRANSMITTER RECORD:

CODE A (3480 – 3490 CARTRIDGE)
CODES 1A & 2A (3.5 DISKETTE)

The CODE A record (1A/2A records on diskette) identifies the organization submitting the file.

The CODE A record must be the first data record on each file.

BASIC INFORMATION RECORD:

CODE B (3480 – 3490 CARTRIDGE)
CODES 1B & 2B (3.5 DISKETTE)

The CODE B record (1B/2B records on diskette) identifies the type of equipment used to generate the file.

The CODE B record must be the second data record on each file.

The CODE B record should contain the address where the file can be returned if the Kentucky Revenue Cabinet is unable to process it; The Kentucky Revenue Cabinet will also use the address information in this record to send annual filing instructions.

Address entries should be specific enough to ensure proper delivery and must be made precisely according to the specifications.

EMPLOYER RECORD:

CODE E (3480 – 3490 CARTRIDGE)
CODES 1E & 2E (3.5 DISKETTE)

The CODE E record (1E/2E records on diskette) identifies an employer whose employee wage and tax information is being reported. Generate a new CODE E record each time it is necessary to change information in any field on this record.

DO NOT create a CODE E record for an employer that does not have at least one employee (CODE S record) with monies to report.

If a submission containing multiple employer reports (more than one Code E record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Revenue Cabinet.

SUPPLEMENTAL RECORD: **REQUIRED RECORD FOR REPORTING TO Kentucky Revenue Cabinet**

CODE S (3480 – 3490 CARTRIDGE)
CODE 1S & 2S (3.5 DISKETTE)

CODE S (1S/2S on diskette) identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, Kentucky Withholding Tax. **CODE S (1S/2S on diskette) ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

The following pages show the record layouts of the records **required** by KRC. Please remember **THERE IS ONE FORMAT FOR DISKETTE REPORTING AND ONE FORMAT FOR CARTRIDGE REPORTING.**

REQUIRED RECORDS:

If you are filing on 3.5" diskette provide the information in the 1A, 2A, 1B, 2B, 1E, 2E, & 1S, 2S records. **Only the following fields in the 2S records are required: Fields 1-20, and fields 58-76.** All other fields in the 2S records are not pertinent to KRC and may be omitted. Remember that 1S and 2S records are required information for reporting to KRC.

If you are filing a 3480 or 3490 Magnetic Cartridge provide the information in the A, B, E, & S records. **Only the following fields in the S records are required: Fields 1-104, field 118-122, field 124-125, field 128-133, field 171-182, fields 189-207.** Remember that S records are required information for reporting to KRC.

Note: Use **crLf** – **Carriage Return / Line Feed** as the record delimiter at the end of each record.

TIPS TO REMEMBER:

- ◆ **KRC does not accept 9 track reel tapes**
- ◆ Use **statrept** (with no extension) as the filename for **diskette**.
- ◆ Always **identify yourself and your company with an external label** on the Magnetic Media
- ◆ Use **crLf** – **Carriage Return / Line Feed** as the record delimiter at the end of each record.
- ◆ **NO INTERNAL LABELS** ON 3480 or 3490 CARTRIDGES. Cartridges with INTERNAL LABELS cannot be processed
- ◆ Include only employee records **pertinent to Kentucky** on your magnetic media.
- ◆ Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields
- ◆ **A Transmitter Report, 42A806 (10-00)** must be included with each Magnetic Media submitted
- ◆ KRC has **no specifications for reporting 1099 information** via Magnetic Media
- ◆ "S" records are mandatory if filing 3480 or 3490 cartridge, and 1S & 2S records are mandatory if filing by 3.5" diskette. They are optional to the SSA and IRS only.
- ◆ **If using cartridge, label on the outside which version is being used – (3480 or 3490).**

Diskette Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: Codes 1A & 2A - Transmitter Records

CODE 1A - Transmitter Record

Length = 128

FIELD	Record Identifier	Payment Year (Tax Year)	Transmitter's Employer Identification Number (FEIN)	Blank	Foreign Address Indicator	Transmitter Name
LOCATION	1-2	3-6	7-15	16-23	24	25-74
LENGTH	2	4	9	8	1	50

Street Address	Blank
75-114	115-128
40	14

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "1A".
3-6	Payment Year (Tax Year)	4	Enter the year for which this report is being prepared. UPDATE EACH YEAR. Example: 2000
7-15	Transmitter's Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This number should not begin with 00, 07, 08, 09, 10, 17, 18, 19, 20, 26, 27, 28, 29, 30, 40, 49, 50, 60, 69, 70, 78, 79, 80, 89 or 90. This EIN should match the EIN on the file's external label.
16-23	Blank	8	Leave blank. Reserved for SSA use.
24	Foreign Address Indicator	1	If the address shown in positions 75-114 of the Code 1A record and positions 3-47 of the Code 2A record is for a foreign address (i.e., outside of the U.S. and U.S.

territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, leave blank.

25-74	Transmitter Name	50	Enter the name of the organization submitting the file. Left justify and fill with blanks.
75-114	Street Address	40	Enter the street address of the submitter. Left justify and fill with blanks.
115-128	Blank	14	Leave blank. Reserved for SSA use.

CODE 2A - Transmitter Record

Length = 128

FIELD	Record Identifier	City	State	Blank	Zip Code Extension	Zip Code Foreign Postal Code
LOCATION	1-2	3-27	28-29	30-37	38-42	43-47
LENGTH	2	25	2	8	5	5

Blank
48-128
81

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "2A".
3-27	City	25	For a foreign address, include name of foreign "state" and country: abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
28-29	State	2	Use a standard postal abbreviation For a foreign address, leave blank.
30-37	Blank	8	Leave blank. Reserved for SSA use.
38-42	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 38. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 43-47; left justify and fill with blanks. If this field is not applicable, leave blank.
43-47	Zip Code/ Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign

Postal Code; left
justify and fill with
blanks. If necessary,
continue the Foreign
Postal Code in
positions 38-42.

48-128

Blank

81

Leave blank. Reserved
for SSA use.

Diskette Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: Codes 1B & 2B - Basic Information Records

CODE 1B - Basic Information Record

Length = 128

FIELD	Record Identifier	Payment Year (Tax Year)	Transmitter's Employer Identification Number (FEIN)	Computer	Blank
LOCATION	1-2	3-6	7-15	16-23	24-128
LENGTH	2	4	9	8	105

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "1B".
3-6	Payment Year (Tax Year)	4	Enter the year for which this report is being prepared. UPDATE EACH YEAR. Example: 2000
7-15	Transmitter's Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This number should NOT begin with 00, 07, 08, 09, 10, 17, 18, 19, 20, 26, 27, 28, 29, 30, 40, 49, 50, 60, 69, 70, 78, 79, 80, 89 or 90. This EIN should match the EIN on the Code 1A (Transmitter) record and the EIN on the file's external label.
16-23	Computer	8	Enter the manufacturer's name. Left justify and fill with blanks.
24-128	Blank	105	Leave blank. Reserved for SSA use.

CODE 2B - Transmitter Record

Length = 128

FIELD	Record Identifier	Blank	Foreign Address Indicator	Organization Name	Street Address	City
LOCATION	1-2	3-15	16	17-60	61-95	96-115
LENGTH	2	13	1	44	35	20

	State	Zip Code Extension	Zip Code/ Foreign Postal Code	Blank
LOCATION	116-117	118-122	123-127	128
LENGTH	2	5	5	1

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "2B".
3-15	Blank	13	Leave blank. Reserved for SSA use.
16	Foreign Address Indicator	1	If the address shown in positions 61-127 is for a foreign address (i.e., outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, leave blank.
17-60	Organization Name	44	Enter the name of the organization to which annual filing instructions should be sent and to which the file should be returned if it cannot be processed. Left justify and fill with blanks. (MUST match the name on the 1A record.)
61-95	Street Address	35	Enter the street address for the organization shown in positions 17-60. Left justify and fill with blanks. (MUST match the address on the 1A record.)

96-115	City	20	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
116-117	State	2	Use a standard postal abbreviation For a foreign address, leave blank.
118-122	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 118. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 123-127; left justify and fill with blanks. If this field is not applicable, leave blank.
123-127	Zip Code/ Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code. Left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 118-122 above.
128	Blank	1	Leave blank. Reserved for SSA use.

Diskette Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: Codes 1E & 2E - Employer Records

CODE 1E - Employer Record

Length = 128

FIELD	Record Identifier	Payment Year (Tax Year)	Federal Employer Identification Number (FEIN)	Blank	Employer Name	Street Address
LOCATION	1-2	3-6	7-15	16-24	25-74	75-114
LENGTH	2	4	9	9	50	40

Foreign

Address

Indicator

Blank

115	116-128
2	13

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "1E".
3-6	Payment Year (Tax Year)	4	Enter the year for which this report is being prepared. UPDATE EACH YEAR. NOTE: All records within a file MUST be for the same payment year. Example: 2000
7-15	Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This number should NOT begin with 00, 07, 08, 09, 10, 17, 18, 19, 20, 26, 27, 28, 29, 30, 40, 49, 50, 60, 69, 70, 78, 79, 80, 89 or 90.
16-24	Blank	9	Leave blank. Reserved for SSA use.
25-74	Employer Name	50	Left justify and fill with blanks.
75-114	Street Address	40	Left justify and fill with blanks.

115	Foreign Address Indicator	1	If the address shown in positions 75-114 of the Code 1E record and in positions 3-47 of the Code 2E record is for a foreign address (i.e., outside of the U.S. and U.S, territories and possessions and not APO or FPO), enter the letter "X" in this field. Otherwise, leave blank.
116-128	Blank	13	Leave blank. Reserved for SSA use.

CODE 2E - Employer Record

Length = 128

FIELD	Record Identifier	City	State	Blank	Zip Code Extension	Zip Code/ Foreign Postal Code
LOCATION	1-2	3-27	28-29	30-37	38-42	75-114
LENGTH	2	25	2	8	5	40

Name Code	Type of Employment	Blank	Establishment Number	Blank	Other FEIN	Blank
48	49	50-51	52-55	56-57	58-66	67-128
1	1	2	4	2	9	62

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "2E".
3-27	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
28-29	State	2	Use a standard postal abbreviation. For a foreign address, leave blank.
30-37	Blank	8	Leave blank. Reserved for SSA use.
38-42	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 38. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 43-47; left justify and fill with blanks. If this field is not applicable, leave blank.
43-47	Zip Code/ Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign

			Postal Code; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 38-42 above.
48	Name Code	1	Enter "S" if the surname appears first in the Employee Name Field (positions 12-38) of the following Code 1W records. Enter "F" if the first name appears first. On multiple employer files, it is not necessary for the name code to be the same on each employer record as long as the code is consistent with the name format on the associated Code 1W records.
49	Type of Employment	1	Enter the appropriate code: A - Agriculture H - Household M - Military Q - Medicare Qualified Government Employment X - Railroad R - Regular (All others)
50-51	Blank	2	Leave blank. Reserved for SSA use.
52-55	Establishment Number	4	Optional special identifier--except required for certain governmental employers. Otherwise, leave blank.
56-57	Blank	2	Leave blank. Reserved for SSA use.
58-66	Other EIN	9	If you submitted a form 941 or 943 to IRS, or W-2 data to SSA for the same tax year as this report and you used an EIN other than the EIN in

location 7-15 of the
Code 1E record, enter
the other EIN.
Otherwise, leave
blank.

67-128

Blank

62

Leave blank. Reserved
for SSA use.

Diskette Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: Codes 1S & 2S - Supplemental Records

CODE 1S - Supplemental Record

Length = 128

FIELD	Record Identifier	Social Security Number (SSN)	Employee Name	Street Address	City	State
LOCATION	1-2	3-11	12-38	39-78	79-103	104-105
LENGTH	2	9	27	40	25	2

Blank	Zip Code Extension	Zip Code/ Foreign Postal Code	Blank	State Code	Optional Code
106-113	114-118	119-123	124	125-126	127-128
8	5	8	1	2	2

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "1S".
3-128	Supplemental Data	126	To be defined by user.
	OR FOR STATE/LOCAL QUARTERLY/ANNUAL REPORTING		
1-2	Record Identifier	2	Constant "1S".
3-11	Social Security (SSN)	9	Enter the employee's social security number. If not available, enter the letter "I" in position 3 and leave positions 4-11 blank.
12-38	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
39-78	Street Address	40	Left justify and fill with blanks.
79-103	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as

			necessary; show full country name. Left justify and fill with blanks.
104-105	State	2	Use a standard postal abbreviation. For a foreign address, leave blank.
106-113	Blank	8	Leave blank. Reserved for SSA use.
114-118	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 114. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 119-123; left justify and fill with blanks. If this field is not applicable, leave blank.
119-123	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code. Left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 114-118 above.
124	Blank	1	Leave blank. Reserved for SSA use.
125-126	State Code	2	Enter the appropriate postal NUMERIC.
127-128	Optional Code	2	To be defined by individual states.

CODE 2S - Supplemental Record

Length = 128

FIELD	Record Identifier	State Employer Account Number	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked
LOCATION	1-2	3-14	15-20	21-29	30-38	39-40
LENGTH	2	12	6	9	9	2

Date First Employed	Date of Separation	Taxing Entity Code	State Code	State Taxable Wages	State Income Tax Withheld
41-46	47-52	53-57	58-59	60-68	69-76
6	6	5	2	9	8

Other State Data	Tax Type Code	Tax Entity Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
77-86	87	88-92	93-101	102-108	109-115
10	1	5	9	7	7

Blank

116-128
13

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1-2	Record Identifier	2	Constant "2S".
3-128	Supplemental Data	126	To be defined by user.
	OR FOR STATE/LOCAL QUARTERLY/ANNUAL REPORTING		
1-2	Record Identifier	2	Constant "2S".
3-14	State Employer Account Number	12	Enter employer's 6 digit withholding account number, e.g., "123456000000". Note: You may use zero fillers, but not necessary.
15-20	Reporting Period	6	Enter the last month and year for the calendar quarter for which this report applies; e.g., "032000" for January-March of 2000.
21-29	State Quarterly Unemployment	9	Right justify and zero fill.

	Insurance Total Wages		
30-38	State Quarterly Unemployment Insurance Total Taxable Wages	9	Right justify and zero fill.
39-40	Number of Weeks Worked	2	To be defined by State/local agency.
41-46	Date First Employed	6	Enter month and year, e.g., "012000."
47-52	Date of Separation	6	Enter month and year, e.g., "012000."
53-57	Taxing Entity Code	5	To be defined by State/local agency.
58-59	State Code	2	Enter the appropriate postal NUMERIC code. Kentucky's code = 21
60-68	State Taxable Wages	9	Right justify and zero fill.
69-76	State Income Tax Withheld	8	Right justify and zero fill.
77-86	Other State Data	10	To be defined by State/local agency.
87	Tax Type Code	1	Enter the appropriate code for entries in positions 93-101 and 102-108. C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
88-92	Taxing Entity Code	5	To be defined by State/local agency.
93-101	Local Taxable Wages	9	To be defined by State/local agency.
102-108	Local Income Tax Withheld	7	To be defined by State/local agency.
109-115	State Control Number	7	Optional.
116-128	Blank	13	Leave blank OR for employer use.

Magnetic Tape Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: **CODE A - Transmitter Record**

Length = 275

FIELD	Record Identifier	Payment Year (Tax Year)	Transmitter's Employer Identification Number (FEIN)	Blank	Foreign Address Indicator	Transmitter Name
LOCATION	1	2-5	6-14	15-22	23	24-73
LENGTH	1	4	9	8	1	50

Street Address	City	State	Blank	Zip Code/ Foreign Postal Code	Zip Code Extension	Blank
74-113	114-138	139-140	141-153	154-158	159-163	164-275
40	25	2	13	5	5	112

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1	Record Identifier	1	Constant "A".
2-5	Payment Year (Tax Year)	4	Enter the year for which this report is being prepared. UPDATE EACH YEAR. Example: 2000
6-14	Transmitter's Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This number should NOT begin with 00, 07, 08, 09, 10, 17, 18, 19, 20, 26, 27, 28, 29, 30, 40, 49, 50, 60, 69, 70, 78, 79, 80, 89 or 90. NOTE: This EIN should match the EIN on the Code B record and the EIN on the file's external label.
15-22	Blank	8	Leave blank. Reserved for SSA use.
23	Foreign Address Indicator	1	If the address shown in positions 74-163 is for a foreign address (i.e., outside of the U.S. and U.S. territories and

			possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, leave blank.
24-73	Transmitter Name	50	Enter the name of the organization submitting this file. Left justify and fill with blanks.
74-113	Street Address	40	Enter the street address of the submitter. Left justify and fill with blanks.
114-138	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
139-140	State	2	Use a standard postal abbreviation. For a foreign address, leave blank.
141-153	Blank	13	Leave blank. Reserved for SSA use.
154-158	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code. Left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 159-163.
159-163	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 159. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in

positions 154-158;
left justify and fill
with blanks. If this
field is not
applicable, leave
blank.

164-275	Blank	112	Leave blank. Reserved for SSA use.
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Magnetic Tape Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: **CODE B - Basic Information Record**

Length = 275

FIELD	Record Identifier	Payment Year (Tax Year)	Transmitter's Employer Identification Number (FEIN)	Computer	Internal Labeling	Blank
LOCATION	1	2-5	6-14	15-22	23-24	25
LENGTH	1	4	9	8	2	1

Density	Recording Code (Character Set)	Blank	Foreign Address Indicator	Organization Name	Street Address	City
26-27	28-30	31-145	146	147-190	191-225	226-245
2	3	115	1	44	35	20

State	Blank	Zip Code/ Foreign Postal Code	Zip Code Extension	Blank
246-247	248-252	253-257	258-262	263-275
2	5	5	5	1

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1	Record Identifier	1	Constant "B".
2-5	Payment Year (Tax Year)	4	Enter the year for which this report is being prepared. UPDATE EACH YEAR. Example: 2000
6-14	Transmitter's Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This number should NOT begin with 00, 07, 08, 09, 10, 17, 18, 19, 20, 26, 27, 28, 29, 30, 40, 49, 50, 60, 69, 70, 78, 79, 80, 89 or 90. NOTE: This EIN should match the EIN on the Code A record and the EIN on the file's external label.

15-22	Computer	8	Enter the manufacturer's name.
23-24	Internal Labeling	2	Enter the appropriate code: SL = Standard Label; NS = Nonstandard; NL = No Label.
25	Blank	1	Leave blank. Reserved for SSA use.
26-27	Density	2	"08" = 0800 CPI; "16" = 1600 CPI; "62" = 6250 CPI; "38" = 38000 CPI.
28-30	Recording Code (Character Set)	3	Enter "EBC" FOR EBCDIC; "ASC" for ASCII. If other, enter first three letters.
31-145	Blank	115	Leave blank. Reserved for SSA use.
146	Foreign Address Indicator	1	If the address shown in positions 191-262 is for a foreign address (i.e., outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, leave blank.
147-190	Organization Name	44	Enter the name of the organization to which annual filing instructions should be sent and to which the file should be returned if it cannot be processed. Left justify and fill with blanks. Show the mailing address of the organization in positions 191-262.
191-225	Street Address	35	Enter the street address for the organization shown in positions 147-190. Left justify and fill

			with blanks.
226-245	City	20	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
246-247	State	2	Use a standard postal abbreviation For foreign address, leave blank.
248-252	Blank	5	Leave blank. Reserved for SSA use.
253-257	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code. Left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 258-262.
258-262	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 258. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 253-257; left justify and fill with blanks. If this field is not applicable, leave blank.
263-275	Blank	13	Leave blank. Reserved for SSA use.

Magnetic Tape Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: **CODE E - Employer Record**

Length = 275

FIELD	Record Identifier	Payment Year (Tax Year)	Employer Identification Number (FEIN)	Blank	Employer Name	Street Address
LOCATION	1	2-5	6-14	15-23	24-73	74-113
LENGTH	1	4	9	9	50	40

City	State	Blank	Zip Code Extension	Zip Code/ Foreign Postal Code	Name Code
114-138	139-140	141-148	149-153	154-158	159
25	2	8	5	5	1

Type of Employment	Blocking Factor	Establishment Number	Blank	Foreign Address Indicator	Blank	Other FEIN
160	161-162	163-166	167-255	256	257	258-266
1	2	4	89	1	1	9

Blank
267-275
9

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1	Record Identifier	1	Constant "E".
2-5	Payment Year (Tax Year)	4	Enter the year for which this report is being prepared. Enter NUMERIC characters only. UPDATE EACH YEAR. NOTE: All Code E records within a file must be for the same payment year. Example: 2000
6-14	Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit all hyphens, prefixes and suffixes. This number should NOT begin with 00, 07, 08, 09, 10, 17, 18, 19, 20, 26, 27, 28, 29, 30, 40, 49, 50, 60, 69, 70,

			78, 79, 80, 89 or 90.
15-23	Blank	9	Leave blank. Reserved for SSA use.
24-73	Employer Name	50	Left justify and fill with blanks.
74-113	Street Address	40	Left justify and fill with blanks.
114-138	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
139-140	State	2	Use a standard postal abbreviation For a foreign address, leave blank.
141-148	Blank	8	Leave blank. Reserved for SSA use.
149-153	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 149. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 154-158; left justify and fill with blanks. If this field is not applicable, leave blank.
154-158	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code. Left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 149-153.

159	Name Code	1	Enter "S" if the surname appears first in the Employee Name field (positions 11-37) of the following Code W records. Enter "F" if the first name appears first. On multiple employer files, it is not necessary for the name code to be the same on each employer record as long as the code is consistent with the name format on the associated Code W records.
160	Type of Employment	1	Enter the appropriate code: A = Agriculture H = Household M = Military Q = Medicare Qualified Government Employment X = Railroad R = Regular (All others)
161-162	Blocking Factor	2	Maximum blocking factor = 85.
163-166	Establishment Number	4	Optional special identifier--except required for certain governmental employers.
167-255	Blank	89	Leave blank. Reserved for SSA use.
256	Foreign Address Indicator	1	If the address shown in positions 74-158 is for a foreign address (i.e., outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, leave blank.
257	Blank	1	Leave blank. Reserved for SSA use.

258-266	Other EIN	9	If you submitted a form 941 or 943 to IRS, or W-2 data to SSA for the same tax year as this report and you used an EIN other than the EIN in location 6-14, enter the other EIN. Leave blank if no other EIN was used.
267-275	Blank	9	Leave blank. Reserved for SSA use.

Magnetic Tape Specifications: Annual W-2 Copy A Information

Date: July 2000

Record Name: **CODE S - Supplemental Record**

Length = 275

FIELD	Record Identifier	Social Security Number (SSN)	Employee Name	Street Address	City	State
LOCATION	1	2-10	11-37	38-77	78-102	103-104
LENGTH	1	9	27	40	25	2

Blank	Zip Code Extension	Zip Code/ Foreign Postal Code	Blank	State Code	Optional Code
105-112	113-117	118-122	123	124-125	126-127
8	5	5	1	2	2

Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed	Date of Separation
128-133	134-142	143-151	152-153	154-159	160-165
6	9	9	9	6	6

Taxing Entity Code	State Employer Account Number	Blank	State Code	State Taxable Wages	State Income Tax Withheld
166-170	171-182	183-188	189-190	191-199	200-207
5	12	6	2	9	8

Other State Data	Tax Type Code	Tax Entity Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
208-217	218	219-223	224-232	233-239	240-246
10	1	5	9	7	7

Blank
247-275
29

LOCATION	FIELD	LENGTH	SPECIFICATIONS & EDITS
1	Record Identifier	1	Constant "S".
2-275	Supplemental Data	274	To be defined by user.
	OR FOR STATE/LOCAL QUARTERLY/ANNUAL REPORTING		

1	Record Identifier	1	Constant "S".
2-10	Social Security Number (SSN)	9	Enter the employee's social security number. If not available, enter the letter "I" in position 2 and leave positions 3-10 blank.
11-37	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
38-77	Street Address	40	Left justify and fill with blanks.
78-102	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
103-104	State	2	Use a standard postal abbreviation. For a foreign address, leave blank.
105-112	Blank	8	Leave blank. Reserved for SSA use.
113-117	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 113. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 118-122; left justify and fill with blanks. If this field is not applicable, leave blank.
118-122	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code; left

justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 113-117.

123	Blank	1	Leave blank. Reserved for SSA use.
124-125	State Code	2	Enter the appropriate postal NUMERIC code.
126-127	Optional Code	2	To be defined by State/local agency.
128-133	Reporting Period	6	Enter the last month and year for the calendar quarter for which this report applies; e.g., "032000" for January-March of 2000.
134-142	State Quarterly Unemployment Insurance Total Wages	9	Right justify and zero fill.
143-151	State Quarterly Unemployment Insurance Total Taxable Wages	9	Right justify and zero fill.
152-153	Number of Weeks Worked	2	To be defined by State/local agency.
154-159	Date First Employed	6	Enter the month and year, e.g., "012000."
160-165	Date of Separation	6	Enter the month and year, e.g., "012000."
166-170	Taxing Entity Code	5	To be defined by State/local agency.
171-182	State Employer Account Number	12	Enter employer's 6 digit withholding account number, e.g., "123456 <u>000000</u> ". Note: You may use zero fillers, but not necessary.
183-188	Blank	6	Leave blank. Reserved for SSA use.
189-190	State Code	2	Enter the appropriate

			postal NUMERIC code. Kentucky's code = 21
191-199	State Taxable Wages	9	Right justify and zero fill.
200-207	State Income Tax Withheld	8	Right justify and zero fill.
208-217	Other State Data	10	To be defined by State/local agency.
218	Tax Type Code	1	Enter the appropriate code for entries in fields 224-232 and 233-239: C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
219-223	Taxing Entity Code	5	To be defined by State/local agency.
224-232	Local Taxable Wages	9	To be defined by State/local agency.
233-239	Local Income Tax Withheld	7	To be defined by State/local agency.
240-246	State Control Number	7	Optional.
247-275	Blank	29	Leave blank OR for employer use.

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS

1	2	3
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For Official Use		

1. Name and Address of Transmitter	5. Number of Kentucky Statements
2. KY Withholding Account Number	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
3. Tax Year	8. Name and Address of Persons to Contact About Magnetic Tape/3.5" Diskette/Cartridge
4. Phone Number (Include Area Code)	

INSTRUCTIONS FOR PAPER FILERS

Please complete boxes (1) through (7) and mail with the wage statements to:

**Kentucky Revenue Cabinet
Frankfort, KY 40620-0004**

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INSTRUCTIONS FOR MAGNETIC MEDIA FILERS

Please complete boxes (1) through (8) and mail with the magnetic media to:

**Kentucky Revenue Cabinet
1266 Louisville Road
P.O. Box 181, Station 23
Frankfort, KY 40602-0181**

If more than one Kentucky withholding account is reported on the magnetic media, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with
your wage and tax statement media
by January 31 following the close of the calendar year.
Photocopies of this Transmitter Report are Acceptable.**

